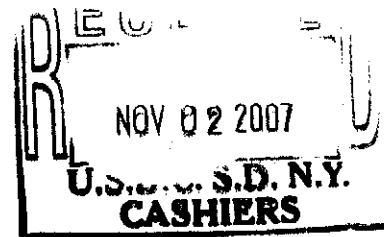


UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK



-----X
LINCOLN GENERAL INSURANCE COMPANY,

Plaintiff,

James J. Ruddy

-against-

RULE 7.1 STATEMENT

M/V "INDAMEX GODAVARI", her engines, boilers, etc.
and PRIMARY FREIGHT SERVICES, INC.

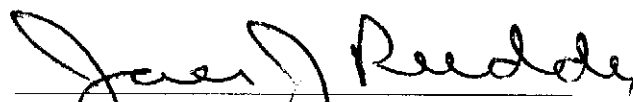
07 CIV 9738

Defendant.
-----X

Pursuant to Rule 7.1 of the General Rules of the Southern District of New York and to enable judges and magistrates of the court to evaluate possible disqualification of recusal, the undersigned attorney of record for Plaintiff certifies that the following are corporate parents, subsidiaries, or affiliates of that party:

SEE ATTACHED LIST

Dated: New York, New York
November 1, 2007


James J. Ruddy (JR-6693)

LINCOLN GENERAL INSURANCE COMPANY

Kingsway Financial Services, Inc.
American Country Holdings
American Service Ins.
Avalon Risk Management
Hamilton Investments
Jevco Insurance Company
Kingsway General Insurance
Kingsway Reinsurance (Barbados)
Kingsway Reinsurance (Bermuda)
Southern United Fire
Universal Casualty
York Fire & Casualty